

NEW YORK STATE ELECTRIC & GAS CORP.
Corporate Drive - Kirkwood Industrial Park
PO Box 5224
Binghamton, New York 13902-5224

December 29, 2003

Jaclyn A. Brilling
Acting Secretary to the Commission
State of New York
3 Empire State Plaza
Albany, New York 12223

Dear Acting Secretary Brilling:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements:

Statement No. GSC-14 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-84 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-84 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-73 to PSC No. 87 Gas
Statement No. TS-18 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-83 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-85 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-18 to PSC No. 88 Gas

Very truly yours,

/am
Encls.

CHRISTINE M. STRATAKOS
Manager - Rates & Tariffs